

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Tuesday 28th May, 2019

No. 215

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 10/2019-State Tax (Rate)

Date: 10th May, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure No.11/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification

- (i) in the Table, against serial number 3, in Items (ie) and (if), in the entry in column (5), the figures and letters "10th", wherever they appear, shall be substituted by the figures and letters "20th";
- (ii) in Annexure IV, the figures and letters "10th", wherever they appear, shall be substituted by the figures and letters "20th",

**Manoj Rai
Additional Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Department.**